



STATE AUDITOR'S OFFICE

THE COMMONWEALTH  
OF MASSACHUSETTS

PUBLIC DOCUMENT #6  
COMMONWEALTH OF MASSACHUSETTS  
ANNUAL REPORT  
OF THE STATE AUDITOR'S OFFICE  
FISCAL YEAR ENDED JUNE 30, 1984

JOHN J. FINNEGAN,  
AUDITOR

State Library of Massachusetts  
State House, Boston 02133

ONE ASHBURTON PLACE  
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COMMONWEALTH OF MASSACHUSETTS  
ANNUAL REPORT  
OF THE STATE AUDITOR'S OFFICE  
FISCAL YEAR ENDED JUNE 30, 1984





THE COMMONWEALTH  
OF MASSACHUSETTS

December 5, 1984

The Honorable Michael Joseph Connolly  
Secretary of State  
State House Room 340  
Boston, Ma 02133

Dear Secretary Connolly:

I submit herewith the annual report on the activities of the State Auditor's Office for the fiscal year ending June 30, 1984, in accordance with the provisions of Chapter 11, Section 12, and Chapter 30, Section 32, of the Massachusetts General Laws.

The State Auditor's Office, in addition to complying with the statutory mandate to audit the accounts and activities of the Commonwealth, initiated a number of new efforts during fiscal year 1984. Most notable among these efforts was the Division of Local Mandates' aid to local and state officials in learning about this rather obscure section of Proposition 2 1/2. An aggressive outreach program has been undertaken, whereby each city and town, local legislators and the various state agencies having direct contact with local communities are kept up-to-date on the responsibilities and activities of the Division of Local Mandates. Two prominent issues before the Division was the "Right to Know" and the "Sunset" legislation.

In addition to Local Mandates, the State Auditor's Office was completely automated during fiscal year 1984. With the introduction of state of the art automated systems, the SAO has moved to the forefront of electronic data processing and management information systems.

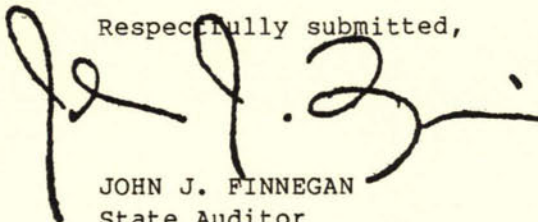
Chapter 555 of the Acts of 1982 authorized the State Auditor's Office to review, inspect or audit the books and records of vendors contracting with the Commonwealth. Upon completion of an unprecedented 122 vendor audits, and questioning \$19.3 million, the SAO published the Blueprint for Reform. The Blueprint offers twenty-three specific recommendations which, if implemented, will establish an accountable and efficient purchase-of-service system.

JOHN J. FINNEGAN,  
AUDITOR

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BOSTON, MASSACHUSETTS  
02108  
617-727-6200

The Auditor's Institute was established during the later part of fiscal year 1984. The Institute was one of twenty-three recommendations presented in the Blueprint for Reform. It is committed to providing state and provider personnel alike with the tools these people require to promote the sound and efficient management of public resources.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'J. J. Finnegan', with a stylized flourish at the end.

JOHN J. FINNEGAN  
State Auditor

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DIVISION OF AUDITS

The State Auditor is charged with auditing the accounts of all departments, offices, commissions, institutions, and activities of the Commonwealth including those districts and authorities created by the General Court. The State Auditor is also authorized to inspect, review and audit the books and records of any vendor contracting or agreeing to provide services to or on behalf of the Commonwealth. The State Auditor's Office is finally charged with reporting the results of its audits to responsible officials, the Legislature and the public.

The traditional role of independent auditors is to express an opinion on the fairness with which financial statements present the financial position and results of operations. Present day governmental auditing is also concerned with evaluating the economy, efficiency, effectiveness and regulatory compliance of government operations. Officials and employees who manage government programs are responsible for the efficient use of the resources entrusted to them and are expected to render a full account of their activities to the public.

To ensure optimum efficiency and maximize utilization of available resources, the State Auditor initiates a survey prior to conducting an audit. The results of the survey are reviewed to determine the allocation of resources and the type of audit to be conducted.

The State Auditor will continue to refine internal procedural techniques and take advantage of advanced automated technology to insure that the Office has the technical ability and systems support to parallel the ongoing sophisticated levels of computerized state government.

SINGLE ENTITY AUDITS

<u>AUDITED ENTITY OR ACTIVITY</u> <u>GOVERNOR AND COUNCIL</u>	<u>AUDIT PERIOD</u>		<u>REPORT</u> <u>NUMBER</u>
	<u>FROM</u>	<u>TO</u>	
Boston Metropolitan District	Jan 1, 1982	Dec 31, 1982	84-581-1
Education Compact Council of Massachusetts	Jul 1, 1981	Jun 30, 1983	84-35-1
Governor's Commission on the Status of Women	Jul 1, 1981	Jun 30, 1983	84-366-3
Military Division of the Executive Department	Oct 29, 1981	Jun 30, 1983	84-57-1
<u>DEPARTMENT OF THE STATE SECRETARY:</u>	Jul 1, 1981	Jun 30, 1983	84-76-1
Records Conservation Board	Jul 1, 1981	Jun 30, 1983	84-84-6
Office of Campaign and Political Finance	Jul 1, 1981	June 30, 1983	84-865-1
<u>EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE:</u>			
Bureau of Capital Planning and Operations	Jul 1, 1981	Jun 30, 1983	84-25-3
Comptroller's Division	Jul 1, 1981	Jun 30, 1983	84-28-1
Council of Arts and Humanities	Jul 1, 1981	Jun 30, 1983	84-161-1
Division of Employee Relations	Jul 1, 1981	Jun 30, 1983	84-369-1
Division of Hearing Officers	Jul 1, 1981	Jun 30, 1983	84-345-1
Financial Statements of the Commonwealth of Massachusetts	Jul 1, 1982	Jun 30, 1983	84-993-1
Government Land Bank	Jul 1, 1981	Jun 30, 1983	84-340-1
Group Insurance Commission	Jul 1, 1981	Jun 30, 1983	84-40-2
Massachusetts Commission Against Discrimination	Jul 1, 1981	Jun 30, 1983	84-2013-1
Motor Vehicle Management Bureau	Jul 1, 1981	Jun 30, 1983	84-934-2
Purchasing Agents Division	Jul 1, 1981	Jun 30, 1983	84-33-6
Inventory Controls Over Surplus Property	Jul 1, 1981	Jun 30, 1984	84-2010-2
Retirement Law Commission	Jul 1, 1981	Jun 30, 1983	84-63-1
<u>EXECUTIVE OFFICE OF CONSUMER AFFAIRS:</u>			
Alcohol Beverages Control Commission	Jul 1, 1981	Jun 30, 1983	84-11-1
Division of Registration	Jul 1, 1981	Jun 30, 1983	84-2024-1 ? not done
Division of Savings Bank Life	Nov 1, 1981	Oct 31, 1983	84-102-6
State Racing Commission	Jul 1, 1980	Jun 30, 1983	84-68-1



<u>AUDITED ENTITY OR ACTIVITY</u>	<u>AUDIT PERIOD</u>				<u>REPORT</u>
<u>EXECUTIVE OFFICE OF EDUCATIONAL</u>	<u>FROM</u>		<u>TO</u>	<u>NUMBER</u>	
<u>AFFAIRS:</u>					
Department of Education	Jul 1, 1981	Jun 30, 1983		84-157-1	
New England Board of Higher Education	Jul 1, 1981	Jun 30, 1983		84-60-1	
Roxbury Community College	Jul 1, 1981	Jun 30, 1983		84-204-1	
Southeastern Massachusetts University	Jul 1, 1981	Jun 30, 1984		84-210-1	
Springfield Technical Community College	Jul 1, 1981	Jun 30, 1983		84-205-1	
University of Massachusetts Harbor Campus		Oct 19, 1983		84-0176-2	
<u>EXECUTIVE OFFICE OF ENVIRONMENTAL</u>					
<u>AFFAIRS:</u>					
Dam Safety Program	Jul 1, 1970	Oct 31, 1983		84-503-3	
Department of Food and Agriculture	Jul 1, 1982	Jun 30, 1983		84-2018-1	
Division of Fisheries and Wildlife	Jul 1, 1981	Jun 30, 1983		84-279-2	
Metropolitan District Commission-Sewerage Division Deer & Nut Island	Jul 1, 1983	Apr 1, 1984		84-271-3	
Metropolitan District Commission-Duplicative Functions	Jul 1, 1981	Jun 30, 1983		84-271-2	
State Aid Urban Heritage Parks	Jul 1, 1981	Jun 30, 1983		84-276-1	
WWII, Korean and Vietnam Conflict Memorial Commission	Jul 1, 1980	Jun 30, 1983		84-71-6	
<u>EXECUTIVE OFFICE OF HUMAN SERVICES:</u>					
Boxer's Fund Board	Jul 1, 1981	Jun 30, 1983		84-15-6	
Department of Correction:					
Bay State Correctional Center	Jul 1, 1981	Jun 30, 1983		84-991-2	
Boston Pre-Release Guidance Center	Jul 1, 1981	Jun 30, 1983		84-835-1	
MCI - Warwick	Sep 1, 1981	Jun 30, 1983		84-153-1	
North Central Correctional Institution	Jul 1, 1980	Jun 30, 1983		84-1274-1	
Reception Diagnostic Center-Norfolk	Jul 1, 1980	Jun 30, 1983		84-155-1	
Southeastern Middlesex Pre-Release Center	Jul 1, 1981	Jun 30, 1983		84-947-1	
Treatment Center - MCI Bridgewater	Jul 1, 1981	Jun 30, 1983		84-497-1	
Department of Mental Health:					
Metropolitan State Hospital	Jul 1, 1981	Jun 30, 1983		84-261-6	
Northampton State Hospital	Jan 1, 1981	Oct 31, 1983		84-263-6	
Taunton State Hospital	Jul 1, 1981	Jun 30, 1983		84-266-1	
Department of Social Services:					
Chelsea Soldiers Home	Jul 1, 1981	Jun 30, 1983		84-65-1	
Massachusetts Rehabilitation Commission	Jul 1, 1980	Jun 30, 1983		84-54-5	



<u>AUDITED ENTITY OR ACTIVITY</u>	<u>AUDIT PERIOD</u>		<u>REPORT NUMBER</u>
	<u>FROM</u>	<u>TO</u>	
Office for Children	Jul 1, 1980	Jun 30, 1983	84-837-5
<u>EXECUTIVE OFFICE OF MANPOWER AFFAIRS:</u>			
Bay State Skills Corp.	Jul 1, 1982	Jun 30, 1983	84-1271-6
Department of Commerce and Development	Jul 1, 1981	Jun 30, 1983	84-133-2
Department of Labor and Industries	Jul 1, 1981	Jun 30, 1983	84-217-2
Industrial Accidents Division	Jul 1, 1981	Jun 30, 1983	84-222-2
Joint Labor Management Committee	Jul 1, 1980	Jun 30, 1983	84-1018-1
Labor Relations Commission	Jul 1, 1981	Jun 30, 1983	84-230-1
Massachusetts Industrial Finance Agency	Jul 1, 1981	Jun 30, 1983	84-410-2
Massachusetts Technology Development Corporation	Jul 1, 1981	Jun 30, 1983	84-136-6
<u>EXECUTIVE OFFICE OF PUBLIC SAFETY:</u>			
Civil Defense Agency	Jul 1, 1981	Jun 30, 1983	84-8-1
Committee on Criminal Justice	Jul 1, 1981	Jun 30, 1983	84-16-1
Criminal History Systems Board	Jul 1, 1980	Jun 30, 1983	84-19-1
Criminal History Systems Board	Jul 1, 1981	Jun 30, 1983	84-857-2
Department of Public Safety	Jul 1, 1981	Jun 30, 1983	84-306-1
Massachusetts Criminal Justice Training Council	Jul 1, 1981	Jun 30, 1983	84-53-3
<u>EXECUTIVE OFFICE OF TRANSPORTATION AND CONSTRUCTION:</u>			
Department of Public Works	Jul 1, 1981	Jun 30, 1983	84-506-1
Massachusetts Aeronautics Commission	Jul 1, 1981	Jun 30, 1983	84-44-3
<u>DEPARTMENT OF THE STATE TREASURER:</u>			
Arts Lottery Council	Jul 1, 1981	Jun 30, 1983	84-1282-1
<u>LEGISLATURE:</u>			
House Post Audit and Oversight Bureau	Jul 1, 1981	Jun 30, 1983	84-1280-1



AUDITED ENTITY OR ACTIVITYJUDICIARY:AUDIT PERIOD  
FROM TOREPORT  
NUMBER

Appeals Court	Jul 1, 1980	Jun 30, 1983	84-1101-1
Barnstable Superior Court	JUL 1, 1979	JUN 30, 1983	84-1118-1
Boston Municipal Court	Jul 1, 1980	Jun 30, 1983	84-1131-1
Brighton District Court	Jul 1, 1981	Jun 30, 1983	84-1165-1
Brockton District Court	Jul 1, 1979	Jun 30, 1983	84-1198-1
Commissioner of Probation	Jul 1, 1980	Jun 30, 1983	84-1215-1
Dudley District Court	Jul 1, 1979	Jun 30, 1983	84-1186-1
Judicial Council	Jul 1, 1980	Jun 30, 1983	84-1217-1
Juvenile Court Administration	Jul 1, 1981	Jun 30, 1983	84-1266-1
Nantucket District Court	Jul 1, 1981	Jun 30, 1983	84-1196-1
Nantucket Probate and Family Court	Jul 1, 1981	Jun 30, 1983	84-1233-1
Nantucket Superior Court	Jul 1, 1981	Jun 30, 1983	84-1121-1
Natick District Court	Jul 1, 1981	Jun 30, 1983	84-1145-1
Northern Essex Juvenile Probation District	Jul 1, 1979	Jun 30, 1983	84-1243-1
Office of the Chief Justice-Probate and Family Court	Jul 1, 1981	Jun 30, 1983	84-1220-1
Office of Jury Commissioners	Jul 1, 1981	Jun 30, 1983	84-1216-1
Plymouth County Probate and Family Court	Jul 1, 1981	Jun 30, 1983	84-1234-1
Southern Berkshire Division District Court	Nov 1, 1982	Jun 30, 1983	84-1175-1
Superior Court of Department	Jul 1, 1981	June 30, 1983	84-1107-1
Supreme Judicial Court	Jul 1, 1981	Jun 30, 1983	84-1100-1
West Roxbury District Court		Sep 16, 1983	84-1138-6
Westborough District Court		Aug 23, 1983	84-1184-6

DISTRICT ATTORNEYS:

Barnstable, Dukes and Nantucket Counties (Cape and Islands District)	Jul 1, 1981	Jun 30, 1983	84-1263-1
Berkshire County (Berkshire District)	Jul 1, 1981	Jun 30, 1983	84-1261-1
Bristol County (Bristol District)	Jul 1, 1981	Jun 30, 1983	84-1264-1
Essex County (Eastern District)	Jul 1, 1981	Jun 30, 1983	84-1257-1
Franklin and Hampshire Counties (Northwestern District)	Jul 1, 1981	Jun 30, 1983	84-1260-1
Norfolk County (Norfolk District)	Jul 1, 1981	Jun 30, 1983	84-1258-1
Plymouth County (Plymouth District)	Jul 1, 1981	Jun 30, 1983	84-1265-1
Suffolk County	Jul 1, 1981	Jun 30, 1983	84-1255-1
Worcester County (Middle District)	Jul 1, 1981	Jun 30, 1983	85-1262-1

INDEPENDENT AUTHORITIES, DISTRICTS, ETC.:

Bourne Recreation Authority	Jul 1, 1981	Jun 30, 1983	84-844-1
Fall River Line Pier, Inc.	Jan 1, 1982	Jun 30, 1983	84-504-1
Greater Lawrence Sanitary District	Jul 1, 1981	Jan 30, 1983	84-582-6
Massachusetts Convention Center Authority	Inception	Jun 30, 1983	84-1272-6
Massachusetts Health and Education Facilities Authority	Jul 1, 1981	Jun 30, 1983	84-41-3
Massachusetts Port Authority	Jul 1, 1981	Jun 30, 1983	84-508-6
Woburn Ski and Golf Authority	Apr 1, 1981	Mar 31, 1983	84-586-1



AUDITED ENTITY OR ACTIVITYAUDIT PERIODREPORTLOCAL HOUSING AUTHORITIES:FROMTONUMBER

Arlington	Oct 1, 1981	Sep 30, 1983	84-599-1
Attleboro	Sep 30, 1981	Jun 30, 1983	84-603-1
Boston	Apr 1, 1981	Mar 30, 1983	84-616-1
Brockton	Jul 1, 1982	Dec 31, 1983	84-621-1
Brookline	Apr 1, 1982	Mar 31, 1983	84-623-1
Charlton	Jul 16, 1981	Mar 31, 1984	84-1279-1
Chelsea	Jan 1, 1981	Dec 31, 1982	84-631-1
Fall River	Apr 1, 1980	Mar 31, 1983	84-652-1
Fitchburg	Jan 1, 1982	Dec 31, 1983	84-655-1
Framingham	Apr 1, 1982	Dec 31, 1983	84-658-1
Hampshire County Regional	Oct 1, 1981	May 31, 1984	84-1047-6
Ipswich	Apr 1, 1981	Mar 31, 1983	84-685-1
Lowell	Oct 1, 1981	Sep 30, 1983	84-696-1
Malden	Oct 1, 1981	Sep 30, 1983	84-701-1
Lynn	Apr 1, 1981	Dec 31, 1984	84-699-1
New Bedford	Feb 1, 1981	Dec 31, 1982	84-732-1
Norwood	Oct 1, 1981	Sep 30, 1983	84-748-1
Peabody	Jul 1, 1981	Jun 30, 1983	84-754-1
Pembroke	Jul 1, 1981	Jun 30, 1983	84-756-1
Pittsfield	Jul 1, 1981	Jun 30, 1983	84-757-1
Revere	Apr 1, 1982	Mar 31, 1983	84-765-1
Salem	Oct 1, 1981	Sep 30, 1983	84-769-1
Watertown	Jan 1, 1982	Dec 31, 1983	84-804-1
Waltham	Oct 1, 1981	Sep 30, 1983	84-801-1
Wellesley	Jan 1, 1982	Dec 31, 1983	84-808-1
West Boylston	Oct 1, 1980	Sep 30, 1983	84-1278-1
Weymouth	Jan 1, 1982	Dec 31, 1983	84-815-1
Worcester	Apr 1, 1981	Mar 31, 1983	84-825-1

REGIONAL TRANSIT AUTHORITIES:

Berkshire	Jul 1, 1981	Jun 30, 1983	84-876-6
Brockton	Jul 1, 1981	Jun 30, 1983	84-881-6
Cape Ann	Jul 1, 1981	Jun 30, 1983	84-395-6
CapeCod	Jul 1, 1981	Jun 30, 1983	84-1008-6
Franklin	Jul 1, 1981	Jun 30, 1983	84-1275-6
Greater Attleboro/Taunton	Jul 1, 1981	Jun 30, 1983	84-1007-6
Lowell	Jul 1, 1981	Jun 30, 1983	84-882-6
Martha's Vineyard	Inception	Dec 31, 1983	84-1277-6
Merrimac Valley	Jul 1, 1981	Jun 30, 1983	84-496-6
Montachusets	Jul 1, 1981	Jun 30, 1983	84-1038-6
Pioneer Valley	Jul 1, 1981	Jun 30, 1983	84-766-6
Southeastern	Jul 1, 1981	Jun 30, 1983	84-878-6
Worcester	Jul 1, 1981	Jun 30, 1983	84-880-6

<u>AUDITED ENTITY OR ACTIVITY</u>	<u>AUDIT PERIOD</u>		<u>REPORT</u>
<u>REDEVELOPMENT AUTHORITIES:</u>	<u>FROM</u>	<u>TO</u>	<u>NUMBER</u>
Attleboro	Jul 1, 1980	Jun 30, 1983	84-604-1
Fall River	Oct 1, 1981	May 15, 1984	84-653-1
Fitchburg	Oct 1, 1981	Dec 31, 1983	84-656-1
Northhampton	Sep 1, 1980	Aug 31, 1983	84-741-1
Woburn	Oct 1, 1980	Sep 30, 1983	84-824-1

<u>FOLLOW-UP AUDITS</u>	<u>REPORT DATE</u>
<u>AUDITED ENTITY OR ACTIVITY</u>	
Executive Office of Consumer Affairs	October 4, 1983
Cushing Hospital	April 25, 1984
Paul A. Dever State School	January 11, 1984
Massachusetts Bay Community College	April 30, 1984
Medfield State Hospital	January 11, 1984
North Adams State College	October 4, 1983
Northhampton State Hospital	November 17, 1983
North Shore Community College	January 11, 1984
Palmer Redevelopment Authority	January 11, 1984
Quinsigamond Community College	November 18, 1983
Salem State College	June 26, 1984
Soldier's Home, Holyoke	June 6, 1984
Wrentham State School	November 17, 1983



EXPANDED SCOPE AUDITS1. EXECUTIVE OFFICE OF COMMUNITIES AND DEVELOPMENTUse of Construction Funds by Local Housing Authorities (Jan 1, 1983 to Dec 31, 1983)REPORT NUMBER 84-5001-2

Abington	Falmouth	Northborough	Wareham
Athol	Franklin County	North Brookfield	West Bridgewater
Acton	Grafton	Palmer	Westfield
Adams	Greenfield	Pepperell	Westford
Ayer	Groveland	Plainville	Westminister
Amherst	Halifax	Plymouth	Williamstown
Barnstable	Hampden	Rockport	Wilmington
Bedford	Hanson	Salisbury	Winchendon
Beverly	Hatfield	Seekonk	Winchester
Bridgewater	Hingham	Shrewsbury	Yarmouth
Brimfield	Holbrook	Southbirdge	
Brookfield	Lynnfield	South Hadley	
Burlington	Mansfield	Sudbury	
Chatam	Marshfield	Sutton	
Chelmsford	Maynard	Swampscott	
Clinton	Medfield	Taunton	
Concord	Melrose	Templeton	
Danvers	Middleton	Topsfield	
Dighton	Millbury	Tyngsborough	
Dudley	Millis	Uxbridge	
East Longmeadow	Milton	Wakefield	
Easton	Newton	Walpole	
	North Andover		
	North Attleboro		

Procurement of Human Services (Jul 1, 1981 to Jun 30, 1982)

	<u>REPORT NUMBER</u>
Executive Office for Administration and Finance	83-0062-6
Executive Office of Human Services	83-0006-3
Department of Mental Health	83-0236-6
Department of Public Health	83-0290-6
Department of Social Services	83-1058-6
Rate Setting Commission	83-0034-6
Executive Office of Elder Affairs	83-0004-6

Authorities - Evaluation of Building Authority Reimbursements  
to the Commonwealth for Utility and Employee Fringe Benefit Costs  
(Jul 1, 1981 to Jun 30, 1983)

REPORT  
NUMBER

Massachusetts State College Building Authority

84-2001-3

Bridgewater

Framingham

Fitchburg

Massachusetts Maritime

North Adams

Salem

Westfield

Worcester

Southeastern Massachusetts University

84-211-2

Building Authority

University of Lowell Building Authority

84-2001-3

University of Massachusetts Building Authority

84-2001-3



FEDERAL AUDITS

<u>AUDITED ENTITY OR ACTIVITY</u>	<u>AUDIT PERIOD</u>		<u>REPORT</u>
	<u>FROM</u>	<u>TO</u>	<u>NUMBER</u>
Executive Office of Administration and Finance:			
Brockton Off-Street Parking Facility Grant	Jul 1, 1981	Dec 31, 1983	84-3030-1
Federal Emergency Management Agency:			
City of Lynn (EDIC) Disaster Claim	1981 Fire		84-3045-1
Civil Defense 1983 Program Year	Oct 1, 1982	Jan 17, 1984	84-3048-1
Massachusetts Civil Defense - CCA	Oct 1, 1981	Aug 10, 1983	84-3016-1
U.S. Environmental Protection Agency:			
Construction Grants:			
Amherst	Feb 23, 1977	Dec 1, 1981	84-3028-1
Dartmouth	Aug 5, 1977	Jul 8, 1981	83-3024-1
Franklin	Aug 5, 1977	May 14, 1981	84-3047-1
Hardwich	Jun 22, 1977	Apr 22, 1983	84-3027-1
Malden	Jun 29, 1977	May 19, 1980	84-3036-1
Medway	Jul 29, 1977	Mar 14, 1983	84-3013-1
Metropolitan District Commission	Jun 21, 1977	Aug 20, 1981	84-3031-1
Plainville	Jul 29, 1977	Mar 19, 1982	84-3019-1
Upper Blackstone Water Pollution	Feb 28, 1973	Jul 20, 1982	84-3018-1
Wilbraham	Aug 19, 1977	Aug 5, 1981	84-3032-1
Weymouth	Jul 25, 1977	Jan 25, 1982	84-3033-1
U.S. Department of Education:			
Massachusetts Advisory Council on Vocational Technical Education	Jul 11, 1981	Jun 30, 1983	84-3023-1
U.S. Department of Housing and Urban Development:			
Abington Housing Authority	Jan 1, 1982	Dec 31, 1983	84-3041-1
Barnstable Housing Authority	Jan 1, 1982	Dec 31, 1983	84-3039-1
Brookline Housing Authority	Apr 1, 1980	Mar 31, 1983	84-3017-1
Ipswich Housing Authority	Sep 1, 1981	Mar 31, 1983	84-3029-1
Methuen Housing Authority	Apr 1, 1982	Mar 31, 1984	84-3052-1
Walpole Housing Authority	Jan 1, 1980	Dec 31, 1983	84-3040-1
Wellesley Housing Authority	Jan 1, 1982	Dec 31, 1983	84-3044-1
Greenfield Community Development Block Grant	Oct 15, 1982	Mar 31, 1984	84-3042-1
Taunton Community Development Block Grant	Oct 1, 1980	Jun 30, 1983	84-3025-1

<u>AUDITED ENTITY OR ACTIVITY</u>	<u>AUDIT PERIOD</u>		<u>REPORT NUMBER</u>
	<u>FROM</u>	<u>TO</u>	
Woburn Community Development Block Grant	Jan 1, 1983	Mar 31, 1984	84-3049-1
Brockton Redevelopment Authority	Jul 1, 1982	Sep 30, 1984	84-3035-1
Cambridge Redevelopment Authority	Jul 1, 1979	Jun 30, 1983	84-3037-1
Massachusetts Housing and Finance Agency	Jul 1, 1982	Dec 31, 1983	84-3034-1
HUD Innovative Grant	Feb 22, 1982	Nov 9, 1983	84-3038-1
City of Lynn Disaster Claim	1981 Fire		84-3052-1
U.S. Department of the Interior:			
Heritage Conservation and Recreation	Jul 1, 1981	Jun 30, 1982	84-3015-1
Massachusetts Historical Commission	Jul 1, 1981	Jun 30, 1982	84-3015-1
U.S. Department of the Labor:			
Community Economic Development Assistance Corporation	Jul 1, 1980	Jun 30, 1983	84-3022-1
Division of Industrial Safety	Oct 1, 1979	Sep 30, 1983	84-3046-1
U.S. Department of Transportation:			
Governor's Highway Safety Bureau	Oct 1, 1981	Sep 30, 1983	84-3043-1



BLUEPRINT FOR REFORM

Chapter 555 of the Acts of 1982 authorized the State Auditor's Office to inspect, review or audit the accounts, books or records of vendors contracting or agreeing to provide services to the extent necessary to determine compliance by said vendors with the provisions and requirements of such contracts or agreements with the laws of the Commonwealth.

The State Auditor's Office, upon examination of four state purchasing agencies, three regulatory agencies and audits of 122 provider agencies, disclosed areas of mismanagement, totalling \$19.3 million in fiscal year 1983, in the purchase of social and rehabilitative services.

As a result, the State Auditor's Office prepared the Blueprint for Reform. The Blueprint is a comprehensive analysis of the social and rehabilitative service delivery system which identifies structural weaknesses in the state's method of purchasing services. The Blueprint presents twenty-three specific recommendations which, if implemented, will establish an accountable and efficient purchase-of-service system.

As part of its commitment to establishing an accountable and efficient purchase-of-service system, the State Auditor's Office has taken the unprecedented step of establishing an institute to provide training to state agency and provider personnel involved in the purchase of services. The Auditor's Institute is committed to providing persons interested in governmental and associated private sector operations with the tools needed to promote the sound and efficient management of public resources.

DIVISION OF LOCAL MANDATES

The Division of Local Mandates within the State Auditor's Office was created by a provision of Proposition 2 1/2. The Division's responsibility is to ensure that there are no laws, rules or regulations imposing service or cost obligations upon the cities and towns unless the necessary funds to cover these costs are provided by the Commonwealth.

Over the past year, the Division of Local Mandates has helped all the cities and towns, local legislators and various state agencies that have direct contact with communities to learn more about this little known provision. An aggressive out-reach program keeps each of these communities up-to-date on the responsibilities and activities of the Division of Local Mandates. The Division has also developed a newsletter, the Community Connection, which provides detailed information on mandate issues.

In addition to the statutory responsibilities through Proposition 2 1/2, the Legislature added a new function in 1984. Chapter 126 of the Acts of 1984 granted the Division of Local Mandates the authority to review all pre-1981 mandates. The Division must recommend to the Legislature whether existing programs should be continued, modified or eliminated. This "Sunset" Law will ensure, for the first time, an independent review of programs which in many communities have become burdensome.

Among its accomplishments for the year, the Division has determined that the requirements created by the Revenue Enhancement and Protection Act (REAP) would cost \$3.35 million per year to be paid with state funds. Cities and towns are now required to provide the state with a biannual, detailed listing of all license holders and vendors.

Another initiative was the Division's determination of the costs for cities and towns associated with the implementation of the "Right to Know" Law. Due to recommendations from the Division of Local Mandates, \$1.80 million in state funds were distributed to local communities for this purpose.

Binding arbitration, a closure mechanism for municipal police and firefighter collective bargaining, repealed by Proposition 2 1/2, was raised in the Legislature this year. The Division of Local Mandates reported to the Legislature that any awards, granted through binding arbitration, would have to be paid for by the Commonwealth. A legislative committee is now reevaluating the proposal.



The Division has also made determinations on many other issues in 1984 ranging from cost obligations on ambulance regulations, to sanitary landfill regulations, to rate setting questions, to animal control concerns, to fee increases, to school bus safety, to jury system implementation, to construction requirements to reevaluation. Each determination helped to establish, in a timely manner, the estimated and actual effects on each city and town of laws, rules and regulations proposed or in effect.

In 1985, the Division of Local Mandates will continue to strengthen its services to the cities and towns through independent program review of existing mandates and through review of proposed mandates. These services are vital to the Commonwealth as well, ensuring the careful development of mandated programs.

DIVISION OF LOCAL MANDATES

During fiscal year 1984, the State Auditor's Office Division of Local Mandates issued the following opinions and determinations as required under Chapter 11, Section 6B and Chapter 29, Section 27C.

REQUESTREPORT  
NUMBER

LM-84-1

By request of the Town of Nantucket through its Superintendent of Schools, an informal determination was rendered on the application of C. 29, S. 27C to 603 CMR 27.000, the Department of Education's requirement of a 180 day school year. Determination was made that 603 CMR 27.000 is not under the division's purview because it is a regulation which became effective prior to January 1, 1981.

LM-84-2

By request of the Massachusetts Municipal Association, an informal determination was rendered on the applicability of C. 29, S. 27C to H. 6710, the proposed Right-to-Know bill, now Chapter 470, Acts of 1983. Division determined that the annual financial effects would be greater than incidental and that H. 6710 is subject to the provisions of C. 29, S. 27C. Annual financial effects of H. 6710 estimated at \$1.8 million.

LM-84-3

By request of the Adams Chesire Regional School District through its Superintendent, an informal determination was rendered on the applicability of C. 29, S. 27C to C. 71, SS. 16C, 16D, 7A and 37D concerning reimbursements to regional school districts. Determination was made that C. 71, SS. 16C, 16D, 7A and 37D are not subject to review by the division because the law predates January 1, 1981.

LM-84-4

By request of the Town of Wareham through its Town Administrator and the Massachusetts Municipal Association, through its Executive Director, an informal determination was rendered on the applicability of C. 29, S. 27C to the Rate Setting Commission regulation 114.3 CMR 15.000, adjusting existing rates to reflect the yearly increase of providing patient care and services. Determined that 114.3 CMR 15.000 is not subject to the provisions of C. 29, S. 27C M.G.L.A. because C. 6A, SS. 31-72, which empowers the Rate Setting Commission to set health care service rates, was enacted prior to January 1, 1981.



LM-84-5

By the request of the Town of Alford through its Board of Selectmen, an informal determination was rendered on the applicability of C. 29, S. 27C to C. 74, SS. 7, 7A, and 8 concerning vocational educational reimbursements for tuition and related costs incurred by students attending non-resident vocational schools. Determined that C. 74, SS. 7, 7A and 8 are not subject to the provisions of C. 29, S. 27C because the law predates January 1, 1981.

LM-84-6

By request of the Towns of Holden and Ludlow through their Town Clerks, an informal determination was rendered on the applicability of C. 29, S. 27C to C. 298, Acts of 1982, the new jury system. Division determined that C. 298 imposes incidental costs on cities and towns and is therefore exempt from the provisions of C. 29, S. 27C.

LM-84-7

By request of the Town of Marion, through its Board of Selectmen, an informal determination was rendered on the applicability of C. 29, S. 27C to the Department of Revenue's Uniform Municipal Accounting System. Determined that the Uniform Municipal Accounting System is not subject to the provisions of C. 29, S. 27C because this system is a recommended, not mandated method of accounting for cities and towns.

LM-85-8

By request of twenty-one cities and towns listed below, an informal determination was rendered on the applicability of C. 29, S. 27C to the following three provisions of Chapter 233 of the Acts of 1983, the Revenue Enforcement and Protection Program (R.E.A.P.):

1. Section 35 - Lists of Licenses and Providers;
2. Section 36 - Certification Requirements; and
3. Section 55 - Harbormaster Reporting Requirements

Division determined that the requirements of Sections 35 and 55 have imposed a greater than incidental local administration expenses on communities and Section 36 imposes incidental costs on cities and towns and is therefore exempt from the provisions of C. 29, S. 27C.

Estimated first year costs statewide of the license and provider requirements at \$2.1 million; with subsequent annual costs estimated at \$1.2 million.

Annual estimated cost of the harbormaster requirements for 60 effected communities is \$347,000.

Requests: Bourne, Boxford, Brewster, Dartmouth, East Bridgewater, Edgartown, Fall River, Greenfield, Hanover, Lakeville, Marion, Mashpee, Needham, Palmer, Rockland, Sandwich, Seekonk, South Hadley, Stockbridge, Uxbridge, and Westborough.



LM-84-9

By request of the Town of Southampton, through its Board of Assessors, an informal determination was rendered on the applicability of C. 29, S. 27C to the requirements of the data correction section of the Registry of Motor Vehicles. Determined that the requirements are recommended guidelines to be followed when completing data correction forms for cities and towns, and therefore not subject to the provisions of C. 29, S. 27C.

LM-84-10

By request of the Town of Billerica, through its School Committee, an informal determination was rendered on the applicability of C. 29, S. 27C to C. 750, Acts of 1960, as amended by C. 766, Acts of 1972. The provision of the original C. 750 statute is now codified into C. 71B, SS. 3 & 10, concerning transportation for special needs students involved in after school activities. Determination made that the Department of Education's regulation and policy has not altered since January 1, 1981 and therefore has not imposed additional costs or obligations upon the cities and towns of the Commonwealth.

LM-84-11

By request of Berkshire Hills Regional School District, through its Chairman, an informal determination was rendered on the applicability of C. 29, S. 27C to C. 633, Acts of 1983 concerning the transportation of private school pupils. Determined that C. 663 of 1983 contains sufficient merit to warrant a formal review and subsequent determination. Issue pending.

LM-84-12

By request of the Town of Belmont, through the Town Clerk's office, an informal determination was rendered concerning the applicability of C. 29, S. 27C to 333 CMR 10.03 relative to Pesticide Applications. Determined that the costs are incidental administrative expenses and therefore exempt under C. 29, S. 27C.

LM-84-13

By request of the Towns of Norfolk and Shrewsbury an informal determination was rendered concerning the applicability of C. 29, S. 27C to 310 CMR 19.000 concerning Disposal of Solid Waste by Sanitary Landfill. Determination indicates that 310 CMR 19.00 contains sufficient merit to warrant a formal review and subsequent determination. Issue pending.



LM-84-14

By request of North Adams' Board of Assessors, through its Chairman, an informal determination was rendered concerning the applicability of C. 29, S. 27C to C. 670, Acts of 1983, providing an increase in the real estate tax exemption for religious parsonages from 100,000 to 400,000. Inasmuch as language included within C. 670 exempted the law from the anti-mandate provisions of Proposition 2 1/2 the jurisdiction of the division was nullified.

LM-84-15

By request of the City of Waltham through the Mayor's office, an informal determination was rendered on the applicability of C. 29, S. 27C to C. 705, Acts of 1979 concerning D.E.Q.E.'s authority to contain and clear up oil spills which endanger the waters and natural resources of the Commonwealth. Determined that C. 705 does not fall under C. 29, S. 27C because the law predates January 1, 1981.

LM-84-16

By request of the City of Waltham through the Mayor's office, an informal determination was rendered on the applicability of C. 29, S. 27C to C. 71, SS. 7A, 16C and 37D, C. 71A, S. 8, C. 71B, S. 14, C.74, S. 8A and C. 71, S. 7B, relative to any funded transportation entitlements for regular, special and vocational educational school costs. Determined that because these laws were enacted prior to 1981, they are not subject to the purview of the division.

LM-84-17

By request of nineteen cities and towns listed below, an informal determination was rendered on the applicability of C. 29, S. 27C to 105 CMR 170 concerning ambulance regulations. Determination indicates that 105 CMR 170 contains sufficient merit to warrant a formal review and subsequent determination. Issue pending.

Requests: Barnstable, Bourne, Brewster, Chicopee, Eastham, Harwich, Longmeadow, Marion, Mashpee, Northbridge, Orleans, Provincetown, Rochester, Sandwich, Shrewsbury, Uxbridge, Wareham, Wellfleet, and Yarmouth.

LM-84-18

By request of the Town of Deerfield, through its Legal Counsel, an informal determination was rendered on the applicability of C. 29, S. 27C to 801 CMR 4.02 an Administration and Finance Regulation of January 1, 1983 increasing the Appellate Tax Board transfer filing fees. Determined that the added costs imposed on cities and towns can be deemed incidental and therefore exempt from the prohibitions of C. 29, S. 27C.

### SPECIAL SERVICES

#### Financial Evaluation of Private Business, Trade and Correspondence Schools.

Under the authority of MGLA Ch. 75c, 75d and 93, the State Auditor investigates the financial standings of private businesses and vocational schools applying for certification with the Department of Education. The State Auditor's Office evaluates annually the financial position of all private business, trade, and correspondence school license applicants to insure that non-degree-granting occupational schools applying for licensure through the Department of Education are financially as well as academically qualified to operate in Massachusetts.

During fiscal year 1984, the office certified that 29 perspective schools were financially qualified for original licensure, while 23 schools on the June 30 active list were reclassified as inactive. This certification and reclassification resulted in a net increase of six active license recommendations for the period. The office evaluated the financial position of 166 private schools during the fiscal year, resulting in the approval of 108 private business schools, 49 private trade schools, and nine private correspondence schools.

#### Verification of Account Receivable Balances.

Special Services also monitors state billings and resolves any reported balance discrepancies. This function is designed to minimize the frequency of billing errors and provide further recourse to individuals who have questions about their bills.

During fiscal year 1984, the State Auditor's Office investigated 214 verification inquiries: 131 concerned the Department of Mental Health invoices, 54 concerned bills for public higher education, 12 involved statements issued by the State Board of Retirement, 8 involved invoices issued by public health institutions, and the remaining 9 were considered "miscellaneous" agency verifications.



FINANCIAL EVALUATION OF PRIVATE OCCUPATIONAL SCHOOLSComparative Financial CertificationsAs of June 30, 1984

	<u>Approved - State Auditor's Office</u>	<u>Approved Dept. of Education</u>	<u>Pending - Dept. of Education</u>
Chapter 75D - Business Schools	108	100	8
Chapter 93 - Trade Schools	49	40	9
Chapter 75C - Correspondence Schools	9	6	3
	<u>166</u>	<u>146</u>	<u>20</u>

Comparative Evaluations

	<u>June 30, 1984</u>	<u>June 30, 1983</u>	<u>Net Increase</u>
Chapter 75D - Business Schools	108	107	1
Chapter 93 - Trade Schools	49	45	4
Chapter 75C - Correspondence Schools	9	8	1
	<u>166</u>	<u>160</u>	<u>6</u>

Composition of Net Increase

	<u>Original Financial Certifications</u>	<u>Reclassified Inactive</u>	<u>Net Increase</u>
Chapter 75D - Business Schools	19	18	1
Chapter 93 - Trade Schools	8	4	4
Chapter 75C - Correspondence Schools	2	1	1
	<u>29</u>	<u>23</u>	<u>6</u>

Private Business SchoolsCertified as Financially Qualified for LicensureAs of June 30, 1984

1. Academie Moderne, Ltd.  
137 Newbury Street  
Boston, MA 02116
2. Allied Tractor Trailer Training Inc.  
295 Union Street  
East Walpole, MA 02032
3. Amberland School of Data Processing  
3 Trescott Street  
Taunton, MA 02780
4. American Business Institute  
17 Winter Street  
Boston, MA 02108
5. American Institute for Paralegal Studies, Inc.  
200 Franklin Turnpike  
Mahwah, NJ 07430
6. American Management Associations  
135 West 50th Street  
New York, NY 10020
7. American Real Estate Academy  
771 Main Street  
Waltham, MA 02154
8. Andover Tractor-Trailer School, Inc.  
55 Hampshire Road  
Methuen, MA 01844
9. Associated Technical Institute, Inc.  
233 West Cummings Park  
Woburn, MA 01801
10. Barbizon School of Modeling of Boston  
480 Boylston Street  
Boston, MA 02116
11. Battelle Seminars and Studies Program  
4000 NE 41st Street  
P.O. Box C-5395  
Seattle, Washington 98105
12. Bay State Realty Academy, Inc.  
332 Main Street  
Room 206  
Worcester, MA 01608
13. Bookkeeping Service and Workshop  
1281 Plumtree Road  
Springfield, MA 01119
14. Brown's Realty Course  
34 Main Street  
P.O. Box #9  
Ayer, MA 01432
15. Bryman School  
323 Boylston Street  
Brookline, MA 02146
16. Burdett School, Inc.  
372 Stuart Street  
Boston, MA 02111
17. Business Education Services, Inc.  
201 Park Avenue  
West Springfield, MA 01089-1080
18. Cambridge Institute for Computer Programming, Inc.  
480 Boylston Street  
Boston, MA 02116
19. Center for Advanced Professional Education  
1820 East Garry Street  
Suite 110  
Santa Ana, CA 92702
20. Central Travel School  
220 Worthington Street  
Springfield, MA 01103
21. Century 21 of New England, Inc.  
12 New England Executive Park  
Burlington, MA 01803



22. Microwave Technical Institute  
400 West Cummings Park  
Suite 2200  
Woburn, MA 01801
23. New England Bartenders School,  
Inc.  
480 Boylston Street  
Boston, MA 02116
24. New England Fuel Institute  
20 Summer Street  
P.O. Box 888  
Watertown, MA 02172
25. New England School of Art and  
Design, Inc.  
28 Newbury Street  
Boston, MA 02116
26. New England School of Chimney  
Sweeping  
11 North Main Street  
P.O. Box #180  
Williamsburg, MA 01096
27. New England School of Floral  
Design  
88 W. Main Street  
Norton, MA 02766
28. New England School of Photography,  
Inc.  
537 Commonwealth Avenue  
Boston, MA 02215
29. V. S. Best, Inc. d/b/a Northeast  
Broadcasting School  
282 Marlborough Street  
Boston, MA 02116
30. Northeast Institute of Industrial  
Technology  
41 Phillips Street  
Boston, MA 02114
31. North Shore Bartending School  
17A Water Street  
Wakefield, MA 01880
32. Old Colony Trade School  
426 North Warren Avenue  
Brockton, MA 02401
33. Pedigree Professional School  
of Dog Grooming  
Harbor Mall  
Route 1A, The Lynnway  
Lynn, MA 01901
34. Peterson School of Steam  
Engineering  
385 Summer Street  
Boston, MA 02109
35. Printing Institute of New  
England  
2000 Commonwealth Avenue  
P.O. Box 8  
Auburndale, MA 02166
36. RETS Electronics School, Inc.  
965 Commonwealth Avenue  
Boston, MA 02215
37. Rittner's School, Inc.  
345 Marlborough Street  
Boston, MA 02115
38. School of Fashion Design  
136 Newbury Street  
Boston, MA 02116
39. School of Medical Photography  
330 Brookline Avenue  
Beth Israel Hospital  
Boston, MA 02215
40. Henry I. Simmons School  
9 Crest Road  
Wellesley, MA 02181
41. Smith and Wesson Academy  
P.O. Box 2208  
299 Paige Boulevard  
Springfield, MA 01101
42. Sound and Music Workshops  
105 Winthrop Road  
Brookline, MA 02146
43. Steam Engineering Institute  
P.O. Box #69  
Weymouth, MA 02188

- 44. Sylvania Technical School  
95 Second Avenue  
Waltham, MA 02254
- 45. Tidewater School of Navigation,  
Inc.  
558 Pleasant Street  
Suite #316  
New Bedford, MA 02714
- 46. United Technical School  
11-23 Morgan Street  
Springfield, MA 01107
- 47. Weist-Barron of Boston, Inc.  
636 Beacon Street  
Boston, MA 02215
- 48. Woburn Electrical School of  
Code and Theory  
33 Plymton Street  
Woburn, MA 01801
- 49. Women's Technical Institute  
1255 Boylston Street  
Boston, MA 02215



Private Trade SchoolsCertified as Financially Qualified for LicensureAs of June 30, 1984

- |  |   |
|--|---|
| 1. Andover Tractor Trailer School, Inc.<br>55 Hampshire Road<br>Methuen, MA 01844                                  | 11. Cass School of Floral Design<br>531 Mount Auburn Street<br>Watertown, MA 02172                    |
| 2. Another Season, Inc.<br>97 Mount Vernon Street<br>Boston, MA 02108  | 12. Computer Processing Institute of Eastern Mass, Inc.<br>19 Commonwealth Avenue<br>Woburn, MA 01801 |
| 3. Art Institute of Boston, Inc.<br>700 Beacon Street<br>Boston, MA 02115  | 13. Control Data Institute<br>20 North Avenue<br>Northwest Industrial Park<br>Burlington, MA 01803    |
| 4. Associated Technical Institute, Inc.<br>233 West Cummings Park<br>Woburn, MA 01801                              | 14. Creative Cuisine, Inc.<br>2020 Massachusetts Avenue<br>Cambridge, MA 02140                        |
| 5. Audio Workshop School of Sound/Communications Research Group<br>84 Long Avenue<br>Belmont, MA 02178             | 15. East Coast Aero Tech, Inc.<br>Hanscom Field<br>P.O. Box 426<br>Lexington, MA 02173                |
| 6. Bay State School of Appliances, Inc.<br>15 Everett Street<br>Hyde Park, MA 02136                                | 16. Floraltrain<br>1375 Beacon Street<br>P.O. Box 187<br>Brookline, MA 02146                          |
| 7. Boston Bartenders School, Inc.<br>719 Boylston Street<br>Boston, MA 02116                                       | 17. Hallmark Institute of Photography<br>Millers Falls Road<br>Turners Falls, MA 01376                |
| 8. Brockton Professional School of Bartending<br>63 Main Street<br>Rooms #11 & 12, 2nd Floor<br>Brockton, MA 02401 | 18. Houston Marine Consultants, Inc.<br>1600 20th Street<br>Kenner, Louisiana 70062                   |
| 9. Butera School of Art, Inc.<br>111 Beacon Street<br>Boston, MA 02116   | 19. HVAC Education Services, Inc.<br>10 Clermore Road<br>Billerica, MA 01821                          |
| 10. Cape Cod Plumbing School<br>175 West Main Street<br>Hyannis, MA 02601  | 20. International Auction School<br>Routes #5 and #10<br>South Deerfield, MA 01373                    |
|  | 21. ITT Technical Institute<br>45 Spruce Street<br>Chelsea, MA 02150                                  |

22. Chamberlain School, Inc.  
90 Marlborough Street  
Boston, MA 02116
23. Nancy Chippendale's Model's Workshop  
561 Massachusetts Avenue  
North Andover, MA 01845
24. Columbia Bookkeeping Systems, Inc.  
21 George Street  
Lowell, MA 01852
25. Computer Forum, Inc.  
10 Langley Road  
Newton, MA 02159
26. Computer Learning Center of Boston, Inc.  
5 Middlesex Avenue  
Somerville, MA 02145
27. Computer Processing Institute  
19 Commonwealth Avenue  
Woburn, MA 01801
28. Computer School, Inc.  
95 Main Street  
Reading, MA 01867
29. Computer Tutor, Inc.  
23 Central Street  
Wellesley, MA 02181
30. Continuum, Inc.  
785 Centre Street  
Newton, MA 02158
31. Control Data Institute  
20 North Avenue  
Northwest Industrial Park  
Burlington, MA 01803
32. Conway Country School of Real Estate, Inc.  
183 Columbia Road  
Hanover, MA 02339
33. Diane's Dancin' America, Inc.  
Eastside Shopping Plaza  
Crescent Street  
Brockton, MA 02401
34. Dudley Hall Career Institute  
258-260 West Main Street  
Dudley, MA 01570
35. Educational Seminars Institute, Ltd.  
c/o E. Speedway #247  
Tucson, Arizona 85710
36. Essex County Adult Education Center  
59 Pickering Street  
Danvers Y.M.C.A.  
P.O. Box #445  
Danvers, MA 01923
37. Executive PC Education Center  
Executive Place III  
50 Mall Road  
Burlington, MA 01803
38. Ferioli Institute of Real Estate  
85 Samoset Street  
Route 44  
Plymouth, MA 02360
39. Finishing Touch School of Lowell, Inc.  
103 Central Street  
Lowell, MA 01852
40. First National Bank of Boston Seminars  
100 Federal Street  
Boston, MA 02115
41. Foster and Foster Real Estate, Inc.  
394 Massachusetts Avenue  
Acton, MA 01720
42. Fugazy International Travel School of Springfield  
461 Sumner Avenue  
Springfield, MA 01108
43. Goddard Memorial Hospital's Schools of Radiologic Technology and Nuclear Medicine Technology  
909 Summer Street  
Stoughton, MA 02072



44. Katherine Gibbs School  
5 Arlington Street  
Boston, MA 02116
45. Greater Brockton Multiple  
Listing Services  
16 Belmont Street  
South Easton, MA 02375
46. Grumman Data Education Services,  
Inc.  
429 Cherry Street  
West Newton, MA 02165
47. Greater Springfield Board of  
Realtors, Inc.  
185 Industry Avenue  
Springfield, MA 01104
48. Hickox Secretarial School, Inc.  
200 Tremont Street  
Boston, MA 02116
49. Horizon Institute of Real Estate  
Inc.  
127 So. Franklin Street  
Holbrook, MA 02343
50. H & R Block, Inc.  
427 Cardinal Cushing Highway  
Suite #8  
Hanover, MA 02339
51. Human Services Enterprises, Inc.  
76 Winn Street  
Woburn, MA 01801
52. Image Resources Limited  
23 Bradford Road  
Chelmsford, MA 01863
53. Institute of Certified Travel  
Agents, Inc.  
148 Linden Street  
Wellesley, MA 02181
54. Kids Computer Connection  
Old Hardwick Road  
Barre, MA 01005
55. Kinyon Campbell Business School  
59 Linden Street  
New Bedford, MA 02740
56. Denise Bernardo's LaFemmina  
School of Modeling  
372 Granite Avenue  
East Milton, MA 02186
57. Suzanne Dahlstrom's LaFemmina  
School of Modeling  
310 North Main Street  
East Longmeadow, MA 01028
58. Lyn Petricca's LaFemmina School  
of Modeling  
P.O. Box #302  
Old Cheshire Road  
Lanesborough, MA 01237
59. Sue Riordan's LaFemmina School  
of Modeling  
862 Brockton Avenue  
Abington, MA 02351
60. Karon Shea's LaFemmina School  
of Modeling  
50 Franklin Street-Suite 210  
Worcester, MA 01608
61. Learncom, Inc.  
1071 Worcester Road  
Framingham, MA 01701
62. Lee Institute, Inc.  
310 Harvard Street  
Brookline, MA 02146
63. Management Research Corporation  
4814 West Moorhead Circle  
Boulder, Colorado 80303
64. Terry Martens' School of Travel  
46 Foster Street  
New Bedford, MA 02745
65. Shirley C. Martin's Modeling  
School  
194 Rockdale Avenue  
New Bedford, MA 02740
66. Mass. Association of Realtors  
400 #2 Totten Pond Road  
Waltham, MA 02154

67. Mass. Institute of Neurolinguistic Programming  
147 Hunting Lane  
Sherborn, MA 01770
68. Carole McCole's Fashion Model's School  
Pleasant Shops Mall  
South Weymouth, MA 02190
69. Microforum, Inc.  
125 Main Street  
Andover, MA 01810
70. Micromonde, Inc.  
4 Randolph Street  
Newton, MA 02161
71. Muscular Therapy Institute  
222 Third Street  
Cambridge, MA 02109-4191
72. New England Computer Corporation  
Searstown Shopping Center  
Leominster, MA 01453
73. New England Computer Institute, Inc.  
309 Greenlodge Street  
Dedham, MA 02026
74. New England Fuel Institute  
20 Summer Street  
P.O. Box 888  
Watertown, MA 02172
75. New England Institute for Rehabilitation Research and Education, Inc.  
3 Rehabilitation Way  
Woburn, MA 01801
76. New England School of Accounting Inc.  
155 Ararat Street  
Worcester, MA 01607
77. New England School of Acupuncture, Inc.  
25 Flanders Road  
Belmont, MA 02178
78. New England Tractor Trailer School, Inc.  
542 East Squantum Street  
North Quincy, MA 02169
79. Northeast Travel School  
227 W. Central Street  
Natick, MA 01760
80. Northwest Center for Professional Education  
13555 Bel-Red Road C-96870  
Bellevue, Washington 98009
81. American Journal of Nursing, Inc.  
d/b/a Nursing Boards Review  
555 West 57th Street  
New York, NY 10020
82. The Outer Office, Inc.  
99 School Street  
Weston, MA 02193
83. Beverly Powers School of Modeling, Inc.  
443 Worcester Street  
Wellesley Hills, MA 02181
84. John Robert Powers School  
9 Newbury Street  
Boston, MA 02116
85. Paula Scribner, Inc. d/b/a John Robert Powers School of Worcester  
390 Main Street  
Worcester, MA 01608
86. Professional School of Insurance  
61 Travelers Lane  
Marshfield, MA 02050
87. Bonnie Prudden, Inc.  
9 School Street  
Lenox, MA 02140
88. Fred Pryor Seminars  
P.O. Box 2951  
2000 Johnson Drive  
Shawnee Mission, KS 66201



89. Rate Setting Consultants  
41 Highland Avenue  
P.O. Box 897  
North Falmouth, MA 02556
90. Real Estate Salesman's School  
1839 Memorial Drive  
Chicopee, MA 01020
91. St. John's School of Business  
767 Main Street  
West Springfield, MA 01089
92. Salter School, Inc.  
155 Ararat Street  
Worcester, MA 01606
93. Saluti Associates Corporate  
Education and Training, Inc.  
15 Court Square, Suite #340  
Boston, MA 02108
94. School of Intensive Skills  
1 Village Square, 2nd Floor  
Chelmsford, MA 01824
95. Skills  
24 South Prospect Street  
Amherst, MA 01002
96. SMH Real Estate School  
195 State Street  
Boston, MA 02109
97. Paula Stevens Modeling School  
50 Bowspirit Lane  
Duxbury, MA 02332
98. Sullivan Real Estate School  
Sullivan Building  
Route 132  
Hyannis, MA 02601
99. Tax Man, Inc.  
674 Massachusetts Avenue  
Cambridge, MA 02139
100. Richard Thomas Real Estate  
School  
1218 Westfield Street  
West Springfield, MA 01089
101. TMI School of Transportation  
14 New England Executive Park  
Burlington, MA 01803
102. Towne House Realty  
77 State Road  
North Dartmouth, MA 02747
103. Travel Education Center  
93 Mount Auburn Street  
Cambridge, MA 02138
104. Travel School of America, Inc.  
1047 Commonwealth Avenue  
Boston, MA 02215
105. Valerie Paul Studio, Inc.  
260 Worthington Street  
Suite 301  
Springfield, MA 01103
106. Verhoef Information Packages, Inc.  
Corporate Center  
799 Bloomfield Avenue  
Suite #310  
Vernon, NJ 07044
107. Word Pros, Inc.  
140 Union Street, Suite 412  
Lynn, MA 01902
108. Workshop for Television and  
Modeling  
392 Boylston Street  
Boston, MA 02116

Private Correspondence SchoolsCertified as Financially Qualified for LicensureAs of June 30, 1984

1. Andover Tractor Trailer School,  
Inc.  
55 Hampshire Road  
Methuen, MA 01844
2. Global School of Investigation  
P.O. Box 191  
Hanover, MA 02339
3. Hewlett-Packard Company/ECG Home  
Study Course  
3000 Minuteman Road  
Andover, MA 01810
4. Institute of Certified Travel  
Agents  
148 Linden Street  
P.O. Box 56  
Wellesley, MA 02181
5. Lift, Inc.  
350 Pfingsten, Suite 103  
Northbrook, IL 60062
6. Massachusetts School of Survey  
108 Lincoln Street, 4th Floor  
Boston, MA 02111
7. Nantucket School of Needlery  
26 Union Street  
North Adams, MA 01247
8. Newbury Music Libraries, Inc.  
755 Boylston Street  
Boston, MA 02116
9. Standard Publishing Company  
1073 Hancock Street  
Quincy, MA 02169



BALANCE VERIFICATION INQUIRIES

	<u>Year Ending</u> <u>June 30, 1983</u>		<u>Year Ending</u> <u>June 30, 1984</u>	
	<u>Inquiries</u> <u>Per Month</u>	<u>Year To Date</u>	<u>Inquiries</u> <u>Per Month</u>	<u>Year To Date</u>
July	62	62	27	27
August	15	77	38	65
September	24	101	16	81
October	17	118	14	95
November	23	141	12	107
December	28	169	9	116
January	33	202	16	132
February	19	221	23	155
March	31	252	17	172
April	21	273	16	188
May	21	294	7	195
June	<u>22</u>	<u>316</u>	<u>19</u>	<u>214</u>
	<u>316</u>		<u>214</u>	

	<u>Fiscal 1983</u>	<u>Fiscal 1984</u>
Mental Health	183	131
Education	98	54
Retirement Board	17	12
Public Health	4	8
Miscellaneous	<u>14</u>	<u>9</u>
	<u>316</u>	<u>214</u>

	<u>1975</u>	<u>1976</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>
Total Annual Inquiries	1,113	737	553	450	420	438	366	364	316	214
Average Monthly Inquiries	92.75	61.42	46.08	37.5	35.0	36.5	30.5	30.3	26.33	17.83

